



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

BOOK REVIEWS.

CASES ON CONSTITUTIONAL LAW, Selected from Decisions of State and Federal Courts. By James Parker Hall, Professor of Law and Dean of the Law School in the University of Chicago. American Case Book Series, James Brown Scott, General Editor. St. Paul: West Publishing Co., 1913. pp. xxxii, 1452.

Not since the last edition of THAYER's Cases in Constitutional Law published in 1895 have we had anything like as good a collection of cases on this topic. The cases constitute a treatment of the principles of American constitutional law and not merely of the Federal constitution. Guided by a skillful teacher students of this book ought to obtain from it a knowledge of the constitution of the United States as interpreted by the courts and of the constitutional principles which form the basis of the constitutions of the various states. The great addition to the volume of cases upon state constitutional law since THAYER's collection was published has been made good use of by the editor and the present collection therefore marks a distinct advance in that respect even upon THAYER's excellent work. The subject is developed as might be supposed from the foregoing statement not in the order of the provisions of any one constitution but rather upon a logical analysis of the whole body of American constitutional law.

No two law teachers of mental independence and vigor would select precisely the same cases for treatment of any subject. It would be possible to point out controlling cases which the present editor has omitted or referred to only in the notes, but a process of exclusion was absolutely necessary and there can be no doubt that Professor HALL has done his work well. As he indicates in his preface, it is extremely difficult to cover this subject within the compass of a book which may be covered in the amount of time appropriately assigned to it in any well balanced curriculum. Not only is there a vast number of cases but the nature of the subject has resulted in long discussions of the points involved. The subject lacks, of course, the precision and definiteness of some of the common law subjects and the opinions of the courts are in consequence long and argumentative. In meeting these difficulties any editor of a casebook on Constitutional Law must steer his course between two dangers, namely, that of making too large a collection of cases, and that of excluding valuable cases and of "editing" many of those printed, in order to bring his book within permitted limits. Professor HALL has not only put a large amount of material into his 1450 pages but he has so edited and compressed as to cover a multitude of points and problems. This has necessitated two things which some may be disposed to criticize.

1. Many of the cases have been cut by the exclusion of statements of fact and in some cases by the exclusion of all but the abstract statement of one or more of the principles involved in the case. In some instances portions of the same case are printed under appropriate topics in two or three parts of the book. An excerpt of this kind from a case presents prac-

tically none of the advantages of the case method of study, but it is probably necessary to do more or less of this thing in treating the subject of Constitutional Law. Moreover these excerpted portions of cases follow other cases on the same general subject in which the facts are given, usually by the editor. The danger is thus reduced to a minimum.

2. The other possible objection to the book (and about that opinions would certainly differ), lies in the fullness of the notes. It may be said at once that these notes in themselves are admirable. They cover a wide range of topics either by brief statements of the facts decided in the cases referred to or by citing the cases in such a way as to lead the inquiring student to investigate in an orderly way. Not only has the editor brought to the student in these notes a large number of cases but he has referred to a large part of the best writing on the subject. Thus there are numerous citations not only of the best treatises but also of law review articles. As a mine of information and as a logical arrangement these notes are excellent. The only possible objection to them is likely to come from teachers who prefer to develop those portions of the subject not covered by the principal cases by means of hypothetical cases and informal lectures. If a teacher has undertaken to master the field for himself and to develop it in his own way he may perhaps be a little annoyed by exhaustive note treatment which may possibly tend to prevent spontaneity and freshness of classroom discussion of the ground thus covered. The reviewer concedes, however, that the majority of teachers probably prefer the expanded treatment of which this is a most excellent example. His own opinion of the book as a whole is indicated by the fact that he has selected it for his own classroom work.

H. M. B.

THE INCOME TAX LAW OF 1913 EXPLAINED. By George F. Tucker, joint author of "The Federal Income Tax of 1894 Explained." Boston: Little, Brown & Co., 1913. pp. xi, 271.

The author states in his preface that "the design is to present the provisions of the present Federal law imposing a tax upon incomes with explanatory observations and with the citation of rulings and decisions upon former acts." Within the scope thus indicated the author seems to have done his work well. Of course at the time the book was published and perhaps quite as much so at the present time the interpretation, both by the Treasury Department and by the courts, was and is yet to be made for the most part. The author has made use of the decisions of the courts with reference to the corporation excise tax law of 1909. As many of the provisions of the income tax law are similar to those of the act of 1909 it is probable that the decisions on the earlier law will be followed. The author's method of treatment is to print the provisions of the law followed by explanatory notes with citations of the cases and other literature. This has been intelligently done. What may be called the text proper is followed by the treasury regulations.

The book was published when it was still too early to forecast the development of this law except in the most general way. That the author suc-